

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

_____	x	
UNITED STATES OF AMERICA,	:	
	:	
<i>Plaintiff,</i>	:	
	:	
v.	:	Civil Action No. 5:22-cv-1319
	:	(GTS/ATB)
SCOTT D. WHITMORE,	:	
	:	
<i>Defendant.</i>	:	
_____	x	

ORDER

Defendant Scott D. Whitmore, having failed to plead or otherwise defend in this action and his default having been entered; and,

Upon motion of Plaintiff United States of America, and upon the sworn declarations attached to the motion:

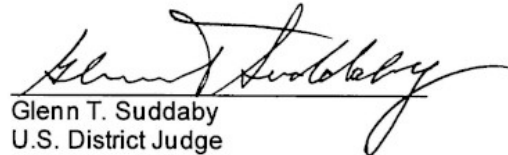
IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the defendant Scott D. Whitmore is personally liable to the United States of America for federal income taxes and interest for the tax years 2014 through 2017 inclusive, in the amount of \$187,365.98, plus statutory additions and interest accruing from and after May 12, 2023, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and with interest to continue accruing after the judgment at the rates therein provided as incorporated in 28 U.S.C. § 1961(c), until such amount has been fully paid, said liabilities being excepted from defendant's bankruptcy discharge pursuant to 11 U.S.C. § 523(a)(1)(C).

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the federal tax liens that arose in respect to the assessment of the income tax liabilities of defendant Scott D. Whitmore for the 2014 through 2017 tax years remain valid liens against his pre-bankruptcy

property and rights to property, including the Real Property commonly known as 205 Cobb Drive, Lacona, New York, and with a legal description set out below in “Schedule ‘A,’” and include penalties and interest on penalties which, together with the taxes and interest on taxes, totaled \$226,156.61 as of the bankruptcy petition date and now total \$238,986.83 as of May 12, 2023, plus interest accruing hereafter.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the defendant Scott D. Whitmore is also personally liable to the United States of America for federal income taxes, penalties, and interest for the tax years 2018 and 2019 in the total amount of \$26,144.09, plus statutory additions and interest accruing from and after May 12, 2023, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and with interest to continue accruing after the judgment at the rates therein provided as incorporated in 28 U.S.C. § 1961(c), until such amount has been fully paid.

Dated: June 5, 2023


Glenn T. Suddaby
U.S. District Judge

SCHEDULE "A"

ALL THAT TRACT OR PARCEL OF LAND, situate in the Town of Richland, County of Oswego and State of New York, being part of Lot 126 in the 10th Township of Constable's Purchase and being bounded and described as follows: Beginning at a PK Nail in the centerline of Cobb Road, (Town Highway), said point being N. 84° 17' 50" E., a distance of 896.37 feet from a PK Nail at the intersection of said road centerline with the westerly line of said Lot 126; running thence N. 36° 00' E., a distance of 216.30 feet to a point in a Pond; thence N. 87° 44' 40" E., a distance of 482.31 feet to an iron bolt; thence S. 72° 38' E., a distance of 127 feet to an iron bolt; thence S. 29° 42' W., a distance of 440.36 feet to a point; thence N. 75° 03' W., a distance of 193 feet to a point; thence N. 11° 29' E., a distance of 104.5 feet to a point in the centerline of Cobb Road; thence westerly, along said road centerline, a distance of about 356.5 feet to the point of beginning, containing 4.00 acres of land, more or less, said last described course having a chord bearing of N. 77° 54' 15" W., and a chord distance of 354.29 feet.

Subject to easements, covenants and restrictions of record.

Also subject to the rights of the ~~public~~ in the highway known as Cobb Road.

Being the same premises conveyed by Henry A. Pettit to James Bowen and Lorraine Bowen, by deed dated December 19, 1994 and recorded February 2, 1995 in the Oswego County Clerk's Office in Book 1272 of Deeds at page 309.

Subject to a permanent easement and right of way reserved by Henry A. Pettit, more particularly described in the Pettit to Bowen deed referenced in the preceding paragraph.

Being the same premises as conveyed by James Bowen & Lorraine Bowen to David J. Radley & Brenda J. Radley by deed dated June 11, 1996 and recorded in the Oswego County Clerk's Office on June 18, 1996 in Liber 1326 of Deeds at Page 142-143.

SUBJECT to a certain easement between David J. Radley & Brenda J. Radley and Niagara Mohawk Power Corp. dated November 18, 2008 and recorded in the Oswego County Clerk's Office on March 27, 2009 in Instrument No. R-2009-002439.